Copyright Board of Canada

2015-16

Departmental Performance Report

The Honourable Navdeep Bains, P.C., M.P.
Minister of Innovation, Science and Economic Development

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Table of Contents

Ministers' Message 1

Results Highlights 2

Section I: Organizational Overview 3

- Organizational Profile 3
- Organizational Context 3
- Organizational Priorities 6

Section II: Expenditure Overview 9

- Actual Expenditures 9
- Budgetary Performance Summary 9
- Departmental Spending Trend 10
- Expenditures by Vote 10
- Alignment of Spending With the Whole-of-Government Framework 11
- Financial Statements and Financial Statements Highlights 12

Section III: Analysis of Program(s) and Internal Services 14

- Program: Copyright Tariff Setting and Issuance of Licences 14
- Internal Services 18

Section IV: Supplementary Information 19

- Supporting Information on Lower-level Programs 19
- Federal Tax Expenditures 19
- Organizational Contact Information 19

Appendix: Definitions 20

Endnotes 22

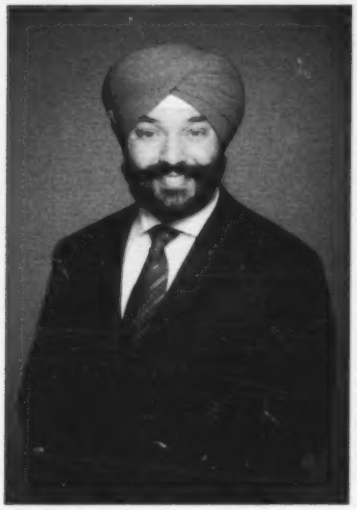
Ministers' Message

We are pleased to report the key results of the Copyright Board of Canada for 2015-16.

The programs of the Innovation, Science and Economic Development Portfolio work together to deliver what Canada needs to improve productivity performance, to grow the economy and to enhance prosperity and well-being. That means supporting the government's commitment to develop an Innovation Agenda, which will in turn create good-paying jobs for the middle class, drive growth across all industries, and improve the lives of Canadians. The work of the Portfolio includes helping small businesses grow through trade and innovation, promoting increased tourism to Canada, and supporting scientific research and the integration of scientific considerations in our investment and policy choices.

As we approach Canada's 150th anniversary, we pledge to continue working with stakeholders from across the country to strengthen our place in the global economy.

It is our honour to present the *2015-16 Departmental Performance Report* for the Copyright Board of Canada.



The Honourable Navdeep Bains
Minister of Innovation, Science and Economic Development

The Honourable Kirsty Duncan
Minister of Science

The Honourable Bardish Chagger
Minister of Small Business and Tourism and Leader of the Government in the House of Commons

Results Highlights

What funds were used? (2015-16 Actual Spending)	Who was involved? (2015-16 Actual Full-Time Equivalents [FTEs])
$2,828,705	18

Results Highlights

Fair decision-making processes provide proper incentives for the creation and use of copyrighted works. In pursue of this outcome, the Board held two hearings during the fiscal year. The first concerned the retransmission of distant television signals in Canada, for the years 2014 to 2018. The other concerned the reproduction of literary works by post-secondary educational institutions in Canada, for the years 2011 to 2017.

In addition, the following two decisions were rendered:

- May 23, 2015 – Access Copyright Provincial and Territorial Governments Tariff, 2005-2014
- February 20, 2016 – Access Copyright Elementary and Secondary School Tariff, 2010-2015

Also, the Board received 34 licence applications for unlocatable copyright owners and granted 6 such licences. Finally, 389 agreements were filed with the Board pursuant to section 70.5 of the *Copyright Act*.

Section I: Organizational Overview

Organizational Profile

Appropriate Ministers: The Honourable Navdeep Bains, P.C., M.P
Minister of Innovation, Science and Economic Development

The Honourable Kirsty Duncan, P.C., M.P.
Minister of Science

The Honourable Bardish Chagger, P.C., M.P.
Minister of Small Business and Tourism and Leader of the Government in the House of Commons

Institutional Head: Claude Majeau, Vice-Chairman and CEO

Ministerial portfolio: Innovation, Science and Economic Development

Enabling Instrument: *Copyright Act*[i]

Year established: 1989

Organizational Context

Raison d'être

The Board is an economic regulatory body empowered to establish, either mandatorily or at the request of an interested party, the royalties to be paid for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. The Board also has the right to supervise agreements between users and licensing bodies and issues licences when the copyright owner cannot be located.

Responsibilities

The responsibilities of the Copyright Board under the *Copyright Act* (the "*Act*") are to:

- certify tariffs for
  - the public performance and the communication to the public by telecommunication of musical works and sound recordings;
  - the doing of any protected act mentioned in sections 3, 15, 18 and 21 of the *Act*, such as the reproduction of musical works, of sound recordings, of performances and of literary works; and,
  - the retransmission of distant television and radio signals or the reproduction and public performance by educational institutions, of radio or television news or news commentary programs and all other programs, for educational or training purposes.

- set levies for the private copying of recorded musical works;
- set royalties payable by a user to a collective society, when there is disagreement on the royalties or on the related terms and conditions;
- rule on applications for non-exclusive licences to use published works, fixed performances, published sound recordings and fixed communication signals, when the copyright owner cannot be located;
- examine agreements made between a collective society and a user which have been filed with the Board by either party, where the Commissioner of Competition considers that the agreement is contrary to the public interest;
- receive such agreements with collective societies that are filed with it by any party to those agreements within 15 days of their conclusion;
- determine compensation to be paid by a copyright owner to a person to stop her from performing formerly unprotected acts in countries that later join the *Berne Convention*, the *Universal Convention* or the *Agreement establishing the World Trade Organization*; and,
- conduct such studies with respect to the exercise of its powers as requested by the Minister of Industry.

Strategic Outcome and Program Alignment Architecture

1. Strategic Outcome: Fair decision-making to provide proper incentives for the creation and use of copyrighted works

1.1 Program: Copyright Tariff Setting and Issuance of Licences

Internal Services

Operating Environment and Risk Analysis

Among the most significant risks which the Board faces in achieving its strategic outcomes is the potentially disruptive impact of new technologies (i.e., in terms of how copyright material is utilized, distributed and monitored). The Board's approach to managing the technology risk is to systematically monitor relevant journals, other publications and web sites, and to attend industry seminars and conferences, as described below in this report.

A smaller risk, which the Board faces in achieving its strategic outcome, is reversal risk. While decisions of the Board are not appealable, they are subject to judicial review. The ability to schedule a number of cases in a year could be impaired if a case from a previous year were reversed on judicial review. The Board's principal strategy to mitigate this risk is issuing fair and equitable decisions.

There is always a risk of not being able to hire or retain the staff with the necessary technical expertise to achieve required results. To mitigate this risk, the Board runs well-organized job competitions, designed to target a significant share of the pool of potential candidates. The Board also takes measures to encourage a large number of applications. The Board also works at creating a stimulating working environment conducive to a high retention rate among its employees.

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Technology risk	• Systematically monitor relevant journals, other publications and web sites, and to attend industry seminars and conferences. • Risk was identified in the 2015-16 RPP. • No modifications to the risk mitigation strategies.	Fair decision-making to provide proper incentives for the creation and use of copyrighted works.
Reversal risk	• Issue fair and equitable decisions. • Risk was identified in the 2015-16 RPP. • No modifications to the risk mitigation strategies.	Fair decision-making to provide proper incentives for the creation and use of copyrighted works.
HR risk	• Run well-organized job competitions, designed to target a significant share of the pool of potential candidates. • Take measures to encourage a large number of applications. • Create a stimulating working environment conducive to a high retention rate among its employees. • Risk was identified in the 2015-16 RPP. • No modifications to the risk mitigation strategies.	Fair decision-making to provide proper incentives for the creation and use of copyrighted works.

Organizational Priorities

Name of Priority: Ensure timely and fair processes and decisions

Description: The requirement to have timely decisions is expressly stated in the *Act*: the Board is to certify and publish tariffs "as soon as is practicable." The requirement to have fair processes and decisions is implicit: the *Act* gives the Board the powers, rights and privileges of a superior court; as such, the Board is required to follow the principles of natural justice which, taken together, ensure both fair processes and fair outcomes.

Priority Type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program
1. Procedural measures	Ongoing	Ongoing	On track	Copyright Tariff Setting and Issuance of Licences
2. Working Committee	Nov. 2012	Ongoing	On track	Copyright Tariff Setting and Issuance of Licences

Progress Toward the Priority

In 2015-16, the Board took several steps which resulted in a reduction of the regulatory burden. For instance, the Board consolidated multiple tariffs in respect of a single user, the pay audio services. It also consolidated multiple licence applications in respect of the same user, the Canadian Broadcasting Corporation. These steps contributed to cost savings for all participants.

In 2012-13, the Board established a Working Committee on its Operations, Procedures and Processes. The Committee, comprised of key stakeholders, examines possible improvements to the Board's rules of practice and procedure, with a view to reducing uncertainty and streamlining the procedures while safeguarding the fairness of the process. In December 2014, the committee finalized a discussion paper dealing with the identification and disclosure of issues to be addressed during a tariff proceeding and with the interrogatory process. The paper was released for public consultations in February 2015.

In parallel to this exercise, there were a number of initiatives undertaken by the two Departments responsible for the copyright legislation: Innovation, Science and Economic Development Canada and Canadian Heritage. These initiatives deal with a number of issues related to the Copyright Board and its processes. In view of these, the Board decided to hold on issuing a decision with respect to the Committee's recommendations, so that it can benefit from the Departments' initiatives.

The Board gathers data on the number of months between the date when a particular tariff proceeding is complete, and the date when the tariff is certified. In the Report of Plans and Priorities (RPP) for 2015-16, a target of 12 months was set, with a complying percentage of 70 per cent.

Two decisions were rendered by the Board during fiscal year 2015-16. Of these two decisions, one (or 50 per cent) was issued within 12 months of completion of the proceedings. Hence, our target was not met in respect of the decisions. The complexities associated with the files explain why the Board needed more time to analyse the evidence.

In addition, pursuant to section 77 of the *Act*, the Board may grant licences that authorize the use of a published work, a fixation of a performer's performance, a published sound recording, or a fixation of a communication signal if the copyright owner cannot be located. The Board's objective with respect to this activity is to issue licences in a timely manner. Therefore, data is also gathered on the number of months between the date when a particular licence file is complete, and the date of issuance of the licence. In the RPP for 2015-16, a target of 45 days was set between the file completion date and the issuance of the licence, to be met in at least 70 per cent of the files.

Six licences were delivered during fiscal year 2015-16. All of these seven licences were issued within 45 days. Our target was thus successfully met, and surpassed.

Name of Priority: Advance the analytical framework for decisions and the regulatory processes for tariff-setting

Description: The Board is required, under the *Act*, to give reasons for its decisions. In keeping with the modern principles of judicial review, the Federal Court of Appeal typically defers to the Board's expert understanding of the facts before it. The Board can only maintain this deference by constantly advancing its analytical frameworks.

Priority Type: Ongoing

Key Supporting Initiatives

Planned Initiatives	Start Date	End Date	Status	Link to the Organization's Program
Participation in international initiatives	Ongoing	Ongoing	On track	Copyright Tariff Setting and Issuance of Licences

Progress Toward the Priority
As a key tool in addressing the challenges of changing technology and the impact of global events, the Board is encouraging the active participation of its staff and Members in international initiatives, events and conferences. By discussing and comparing experiences across different countries, the Board can gain early warning of significant developments and their likely impacts on the Canadian situation. Among the international conferences of copyright specialists which the Board Members and staff attended in 2015-16, the following is noteworthy: the annual meeting of the Society for Economic Research on Copyright Issues (SERCI) (Glasgow, September 2015). The Board was also represented at numerous similar national meetings in Canada. The rationale for the Board's "screening" activities is to identify and assess industry trends.

For more information on organizational priorities, see the Ministers' mandate letter.[ii]

Section II: Expenditure Overview

Actual Expenditures

Budgetary Financial Resources (dollars)

2015-16 Main Estimates	2015-16 Planned Spending	2015-16 Total Authorities Available for Use	2015-16 Actual Spending (authorities used)	2015-16 Difference (actual minus planned)
3,110,713	3,110,713	3,215,412	2,828,705	(282,008)

Human Resources (Full-Time Equivalents [FTEs])

2015-16 Planned	2015-16 Actual	2015-16 Difference (actual minus planned)
18	18	0

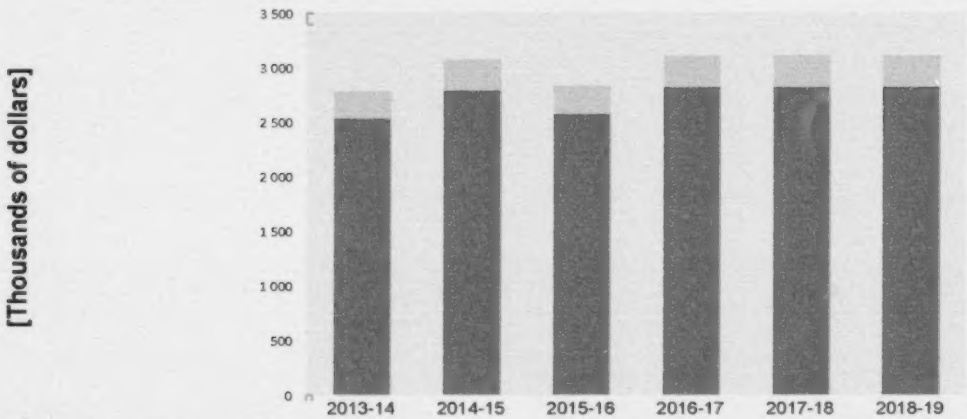
Budgetary Performance Summary

Budgetary Performance Summary for Program and Internal Services (dollars)

Program and Internal Services	2015-16 Main Estimates	Planned Spending			2015-16 Total Authorities Available for Use	Actual Spending (authorities used)		
		2015-16	2016-17	2017-18		2015-16	2014-15	2013-14
Copyright Tariff Setting and Issuance of Licences	2,519,678	2,519,678	2,513,195	2,513,195	2,604,483	2,291,251	2,486,300	2,251,535
Internal Services	591,035	591,035	589,515	589,515	610,929	537,454	583,206	528,137
Total	3,110,713	3,110,713	3,104,640	3,104,640	3,215,412	2,828,705	3,069,506	2,779,672

Departmental Spending Trend

Departmental Spending Trend Graph



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Sunset Programs – Anticipated	0	0	0	0	0	0
Statutory	248	279	255	285	285	285
Voted	2 532	2 790	2 573	2 820	2 820	2 820
Total	2 780	3 069	2 828	3 105	3 105	3 105

Actual spending for the year 2015-16 was at about $2.8 million, a small decrease over the preceding year. This was due to the departure of some employees. Planned spending for the subsequent years remains stable at about $3.1 million.

Expenditures by Vote

For information on the Copyright Board of Canada's organizational voted and statutory expenditures, consult the *Public Accounts of Canada 2015*[iii].

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2015-16 Actual Spending with the *Whole-of-Government Framework*[iv] (dollars)

Program	Spending Area	Government of Canada Outcome	2015-16 Actual Spending
Copyright Tariff Setting and Issuance of Licences	Economic Affairs	An innovative and knowledge-based economy	2,291,251

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic Affairs	2,519,678	2,291,251
Social Affairs	0	0
International Affairs	0	0
Government Affairs	0	0

Financial Statements and Financial Statements Highlights

Financial Statements

For information on the Board's financial statements, consult the Board's Statement of Management Responsibility Including Internal Control over Financial Reporting, on the Board's website.

Financial Statements Highlights

Condensed Statement of Operations (unaudited)
As at March 31, 2016 (dollars)

Financial Information	2015-16 Planned Results	2015-16 Actual	2014-15 Actual	Difference (2015-16 actual minus 2015-16 planned)	Difference (2015-16 actual minus 2014-15 actual)
Total expenses	3,549,436	3,218,122	3,472,970	(331,314)	(254,848)
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	3,549,436	3,218,122	3,472,970	(331,314)	(254,848)

For fiscal year 2015-16, the Board's total actual expenses are $3.2 million, a decrease of about $250,000 from last year. This is mainly a reflection of the departure of some employees and lower machinery and equipment expenses.

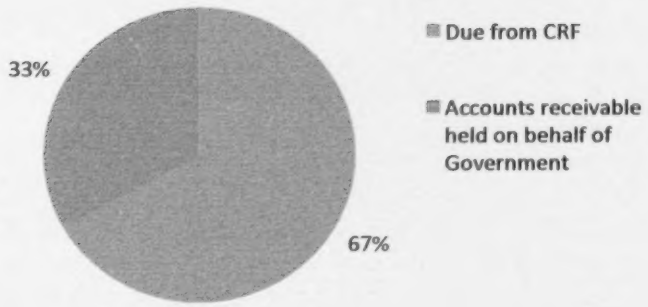
Condensed Statement of Financial Position (unaudited)
As of March 31, 2016 (dollars)

Financial information	2015-16	2014-15	Difference (2015-16 minus 2014-15)
Total net liabilities	486,555	641,734	(155,179)
Total net financial assets	172,709	388,893	(216,184)
Departmental net debt	313,846	252,841	61,005
Total non-financial assets	-	-	-
Departmental net financial position	(313,846)	(252,841)	61,005

The Board's net financial position for fiscal year 2015-16 is at -$314,000, a decrease of about $61,000 compared to 2014-15. This is mainly a result of a decrease in the Board's net financial assets.

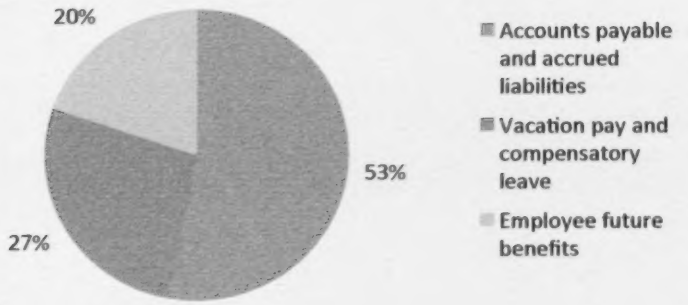
Financial Highlights Graphs

Assets by Type



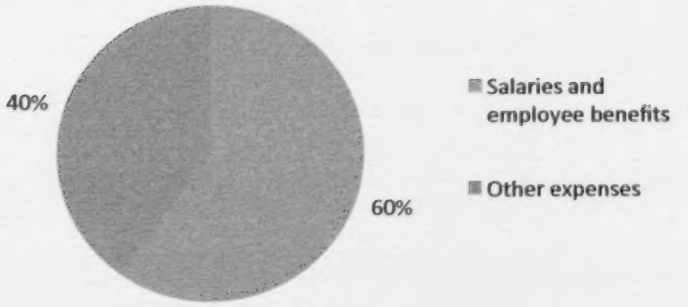
Total assets are valued at about $258,000 in fiscal year 2015-16. This is due from Consolidated Revenue Fund (67% or $173,000) and accounts receivable held on behalf of Government (33% or $85,000).

Liabilities by Type



Total liabilities are valued at about $487,000 for fiscal year 2015-16. This is mostly made up of accounts payable and accrued liabilities (53% or $258,000), vacation pay and compensatory leave (27% or $133,000) and employee future benefits (20% or $96,000).

Expenses by Type



For fiscal year 2015-16, total expenses are $3.2 million. These expenses are made up of salaries and employee benefits (60% or $1.9 million) and operating expenses (40% or $1.3 million). The majority of these latter expenses are required for the Board's unique program activity. The balance is made up of expenses associated with internal services.

Section III: Analysis of Program and Internal Services

Program: *Copyright Tariff Setting and Issuance of Licences*

Description: This activity is in direct relation to the Board's mandate, the first part of which is to establish, either mandatorily or at the request of an interested party, the royalties to be paid for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. This part of the mandate is delivered through the setting of copyright tariffs. The second part of the Board's mandate is to issue licences when the copyright owner cannot be located.

Program Performance and Lessons Learned

What follows is a brief description of the activities of the Board for this fiscal year.

Tariffs Proposed by Collective Societies

In 2016, the following collective societies filed their proposed statements of royalties to be collected in 2017 and beyond:

CBRA

- Proposed tariff for the fixation and reproduction of works and communication signals by commercial media monitors, 2017-2019.
- Proposed tariff for the fixation and reproduction of works and communication signals by non-commercial media monitors, 2017-2019.

CMRRA

- Proposed tariff for the reproduction of musical works embodied in music videos by online music services, 2017 (Tariff 4).
- Proposed tariff for the reproduction of musical works by commercial television stations, 2017 (Tariff 5).
- Proposed tariff for the reproduction of musical works by the Television Services of the Canadian Broadcasting Corporation, 2017 (Tariff 6).
- Proposed tariff for the reproduction of musical works by audiovisual services, 2017 (Tariff 7).

CPCC

- Proposed levies to be collected on the sale of blank audio recording media, 2017.

CSI

- Proposed tariff for the reproduction of musical works by commercial radio stations, 2017.
- Proposed tariff for the reproduction of musical works by non-commercial radio stations, 2017.
- Proposed tariff for the reproduction of musical works by online music services, 2017.

SOCAN

- Proposed tariffs for the right to perform in public or to communicate to the public by telecommunication musical or dramatico-musical works forming part of its repertoire, 2017:

  - Tariff 1.A – Commercial Radio
  - Tariff 1.B – Non-Commercial Radio other than the Canadian Broadcasting Corporation
  - Tariff 1.C – CBC Radio
  - Tariff 2.A – Commercial Television Stations
  - Tariff 2.B – Ontario Educational Communications Authority
  - Tariff 2.C – Société de télédiffusion du Québec
  - Tariff 2.D – Canadian Broadcasting Corporation
  - Tariff 4.A.1 – Popular Music Concerts, per-event licence
  - Tariff 4.A.2 – Popular Music Concerts, annual licence
  - Tariff 6 – Motion Picture Theatres
  - Tariff 9 – Sports Events
  - Tariff 15.A – Background Music in Establishments not Covered by Tariff No. 16 – Background Music
  - Tariff 15.B – Background Music in Establishments not Covered by Tariff No. 16 – Telephone Music on Hold
  - Tariff 16 – Background Music Suppliers
  - Tariff 17 – Transmission of Pay, Specialty and Other Television Services by Distribution Undertakings
  - Tariff 22.A – Internet - Online Music Services
  - Tariff 22.B – Internet - Commercial Radio, Satellite Radio and Pay Audio
  - Tariff 22.C – Internet - Other Audio Websites
  - Tariff 22.D1 – Internet - Audiovisual Content
  - Tariff 22.D2 – Internet - User-Generated Content
  - Tariff 22.E – Internet - Canadian Broadcasting Corporation
  - Tariff 22.G – Internet - Game Sites
  - Tariff 24 – Ringtones and Ringbacks
  - Tariff 26 – Pay Audio Services

SODRAC

- Proposed tariff for the reproduction of musical works embedded into cinematographic works for the purpose of distribution of copies of the cinematographic works for private use or theatrical exhibition, 2017-19 (Tariff 5).
- Proposed tariff for the reproduction of musical works embedded in musical audiovisual works for their transmission by a service, 2017 (Tariff 6).
- Proposed tariff for the reproduction of musical works embedded in an audiovisual work for their transmission by a service, 2017 (Tariff 7).
- Proposed tariff for the reproduction of musical works by commercial television stations, 2017 (Tariff 8).

Re:Sound

- Proposed tariff for the communication to the public by telecommunication of published sound recordings embodying musical works and performers' performances of such works by non-commercial radio stations other than the Canadian Broadcasting Corporation, 2017-2021 (Tariff 1.B).
- Proposed tariff for the communication to the public by telecommunication of published sound recordings embodying musical works and performers' performances of such works by the Canadian Broadcasting Corporation, 2017-2019 (Tariff 1.C).
- Proposed tariff for the communication to the public by telecommunication of published sound recordings embodying musical works and performers' performances of such works by pay audio services, 2017-2018 (Tariff 2).
- Proposed tariff for the performance in public or the communication to the public by telecommunication of published sound recordings embodying musical works and performers' performances of such works by background music suppliers, 2017 (Tariff 3.A).
- Proposed tariff for the performance in public or the communication to the public by telecommunication of published sound recordings of musical works for background music, 2017 (Tariff 3.B).
- Proposed tariff for the communication to the public by telecommunication of published sound recordings embodying musical works and performers' performances of such works in respect of non-interactive and semi-interactive webcasts, 2017 (Tariff 8).

Requests for Arbitration

The Board received two requests for arbitration in the year 2015-16.

On December 3, 2015, SODRAC wrote to the Board, requesting a modification to the CBC interim licence 2008-2012, part of which had been struck down by the Supreme Court's decision in *Canadian Broadcasting Corp. v. SODRAC 2003 Inc.*, 2015 SCC 57.

On March 24, 2016, SODRAC wrote to the Board, requesting that the Board fix the CBC licence terms with respect to the reproduction of musical works for 2016-2017. It also requested that some of the relevant interim licences be continued until this licence could be determined.

In addition, as a result of the Supreme Court's decision in *Canadian Broadcasting Corp. v. SODRAC 2003 Inc.*, 2015 SCC 57, the Board has put in place a process to redetermine the permanent SODRAC-CBC 2008-2012 licence.

Hearings

During the fiscal year, the Board held two hearings. One hearing concerned the retransmission of distant television signals in Canada, for the years 2014 to 2018. Nine collective societies as well as five broadcasting distribution undertakings were represented at the hearing, which took place in January and March 2016.

A second hearing concerned the reproduction of literary works by post-secondary educational institutions in Canada, for the years 2011 to 2017. At the hearing, Access Copyright, as well as an intervenor, Sean Maguire, were represented. The hearing took place in January 2016.

Decisions

During the fiscal year 2015-16, the following two decisions were rendered:

- May 23, 2015 – Access Copyright Provincial and Territorial Governments Tariff, 2005-2014.
- February 20, 2016 – Access Copyright Elementary and Secondary School Tariff, 2010-2015.

Unlocatable Copyright Owners

The Board received 34 licence applications and 6 licences were granted.

Agreements Filed with the Board

Pursuant to section 70.5 of the *Act*, 389 agreements were filed with the Board.

Budgetary Financial Resources (dollars)

2015-16 Main Estimates	2015-16 Planned Spending	2015-16 Total Authorities Available for Use	2015-16 Actual Spending (authorities used)	2015-16 Difference (actual minus planned)
2,519,678	2,519,678	2,604,483	2,291,251	(228,427)

Human Resources (Full-Time Equivalents [FTEs])

2015-16 Planned	2015-16 Actual	2015-16 Difference (actual minus planned)
16	16	0

Performance Results

Program: Copyright Tariff Setting and Issuance of Licences			
Expected Results	**Performance Indicators**	**Targets**	**Actual Results**
Fair and Equitable Tariffs and Conditions	1. Percentage of tariff decisions published within 12 months	70% of tariff decisions will be published within one year	50% of tariff decisions were published within one year
	2. Percentage of licences issued within 45 days	70% of licences will be issued within 45 days	100% of licences were issued within 45 days

Internal Services

Description

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Performance Analysis and Lessons Learned

This activity deals with financial and materiel management policies, systems, processes and standards. In implementing these policies, compliance with Parliament's requirements for financial stewardship and integrity is ensured. This activity also encompasses the responsibility of providing human resource services.

The Board receives timely support from the services mentioned above.

Budgetary Financial Resources (dollars)

2015-16 Main Estimates	2015-16 Planned Spending	2015-16 Total Authorities Available for Use	2015-16 Actual Spending (authorities used)	2015-16 Difference (actual minus planned)
591,035	591,035	610,929	537,454	(53,581)

Human Resources (Full-Time Equivalents [FTEs])

Planned 2015-16	Actual 2015-16	Difference 2015-16
2	2	0

Section IV: Supplementary Information

Supporting Information on Lower-Level Programs

The Board has no lower-level programs.

Federal Tax Expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Report of Federal Tax Expenditures.[v] This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational Contact Information

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E-mail: secretariat@cb-cda.gc.ca

Appendix: Definitions

appropriation (crédit): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires): Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (rapport ministériel sur le rendement): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (équivalent temps plein): A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (résultats du gouvernement du Canada): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats)**:** A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (dépenses non budgétaires): Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)**:** What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (dépenses prévues): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans (plan): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (priorité)**:** Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (programme)**:** A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes)**:** A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (rapport sur les plans et les priorités): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

results (résultat): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (dépenses législatives): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (programme temporisé): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Whole-of-government framework (cadre pangouvernemental): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

[i] *Copyright Act*: http://laws-lois.justice.gc.ca/eng/acts/C-42/index.html
[ii] Minister's mandate letter, http://pm.gc.ca/eng/ministerial-mandate-letters
[iii] Public Accounts of Canada 2012: http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
[iv] Whole-of-government framework: http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx
[v] Report of Federal Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp